

**Before mailing your application, complete the following items:**



- ✓ Complete every line of the application. Indicate N/A if a line does not pertain to your business.
- ✓ Complete Form #3797 Authorization to Fax Confidential Information.
- ✓ Include your most current financial statement – wholesaler and unclassified acquirer applications will not be processed without financial statements.
- ✓ Include your most current lease agreement.
- ✓ Be sure all tobacco returns have been filed and paid – applications will not be processed until the outstanding returns have been received.
- ✓ Be sure that all assessments have been paid in full. This includes all other taxes such as sales, use and withholding.
- ✓ Sign the application.
- ✓ Enclose the application fee.
- ✓ Return the application and other forms to the department by April 28, 2006.

## Who should I contact with questions?

Contact the Tobacco Products Tax Unit by:

- Phone: (517) 636-4630
- Fax: (517) 636-4631

Or by writing us at:

Tobacco Products Tax Unit  
Michigan Department of Treasury  
P.O. Box 30748  
Lansing, MI 48909

E-mail: [treas\\_tobaccotaxes@michigan.gov](mailto:treas_tobaccotaxes@michigan.gov)

## Visit us on the Web

[www.michigan.gov/tobaccotaxes](http://www.michigan.gov/tobaccotaxes)



# It's That Time of Year Again!



## Tobacco License Renewal Information 2006/2007

Send your renewal by April 28, 2006 to ensure your license is renewed before its June 30, 2006 expiration date.

### What Do I need to do?

#### *If you wish to renew your license:*

- 1) Complete an Application for Tobacco Product Tax License and an Authorization to Fax Confidential Information.
- 2) Return with a copy of your financial statement and proper licensing fee to the address on the application **no later than April 28, 2006.**
- 3) If you lease your business space, attach the current lease agreement.



**Note:** You will not be permitted to sell tobacco products until the renewal license has been issued.

#### *If you do not wish to renew your license:*

- 1) Send a letter saying you do not want to renew your license and attach the application.
- 2) Return the letter and blank application to the address on the application or fax it to (517) 636-4631.

### How do I complete the application?

Review the information on your 2005/2006 license. Be sure that it accurately reflects all of your tobacco product business activities. Enter the correct information on the application form to reflect any changes that need to be made. Fill out each line on the application, indicate "N/A" (Not Applicable) if a line does not relate to your business.

### What type of license should I apply for and what is the fee?

Tobacco Products Tax License Types and Fees are listed on the back of the application.

### What do I do if there is a change in my information after my license has been issued?

You must send immediate written notice to the Tobacco Products Unit if your business incorporates, changes ownership, or has a name change, address change, account number change, or adds a branch location or storage facility during the course of the license year. Some changes will require issuance of a new license or non-cigarette OTP stamp.

#### **Reminders:**

- Due April 28, 2006:
  - Application for Tobacco Product Tax License
  - Authorization to Fax Confidential Information
  - Financial Statement
  - Licensing Fee
  - Lease Agreement, if applicable
- Description of Tobacco Product License Types and Fees – see back of application.

**In addition to following the tax related provisions of P A 327 of 1993, perform the following activities to ensure a tobacco product is authorized for distribution in Michigan.**

You must verify certain information before purchasing "cigarettes" (which includes roll your own tobacco) to be disbursed in Michigan.

#### **"Cigarettes" Manufactured by Participating Manufacturers in the Master Settlement Agreement**

- Verify that both the Manufacturer and the Brand Family are appropriately listed on the National Association of Attorneys General's web site at [www.naag.org](http://www.naag.org).

#### **"Cigarettes" Manufactured by Non-Participating Manufacturers**

- Verify that both the Non-Participating Manufacturer and the Brand Family are appropriately listed on the State of Michigan tobacco tax web site at [www.michigan.gov/tobaccotaxes](http://www.michigan.gov/tobaccotaxes).
- Obtain a copy of the Michigan Department of Treasury Certificate of Compliance from the seller (completed by the non-participating manufacturer) and keep it on file for 4 years.
- Report all purchases of "cigarettes" manufactured by non-participating manufacturers on your schedule K.

Please refer to Michigan Compiled Laws 205.426c and 205.426d for additional detail.